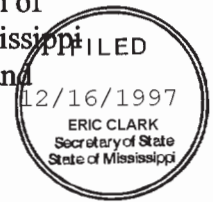


Parker, Poe, Adams & Bernstein, L.L.P.
2500 Charlotte Plaza
Charlotte, N.C. 28244
Attn: Joy M. Hord

**ARTICLES OF MERGER
OF EACH OF THE UNDERSIGNED CORPORATIONS
DESIGNATED AS A MERGING CORPORATION
WITH AND INTO
FAMILY DOLLAR STORES OF BROOKHAVEN, MISS., INC.**

Pursuant to the provisions of the Mississippi Business Corporation Act (the "Act") governing the merger of two or more domestic business corporations, Family Dollar Stores of Brookhaven, Miss., Inc., a Mississippi corporation (the "Surviving Corporation"), and each of the undersigned corporations designated as a merging corporation, each of which is a Mississippi corporation (collectively referred to herein as the "Merging Corporations"), hereby adopt and submit these Articles of Merger.



ARTICLE I

The Surviving Corporation and each of the Merging Corporations are business corporations organized under the laws of the State of Mississippi and subject to the Act.

ARTICLE II

The respective Boards of Directors of the Surviving Corporation and each of the Merging Corporations have duly approved the Plan of Merger (the "Plan"), attached hereto as Exhibit A and incorporated herein by reference, whereby each of the Merging Corporations will merge with and into the Surviving Corporation.

ARTICLE III

Each of the Merging Corporations has 50 outstanding shares of capital stock, all of which shares are of the same class. All of the shares of stock of each of the Merging Corporations were voted in favor of the Plan, and none of the shares of stock of any of the Merging Corporations were voted against the Plan.

ARTICLE IV

The Surviving Corporation has 50 outstanding shares of capital stock, all of which shares are of the same class. All of the shares of stock of the Surviving Corporation were voted in favor of the Plan, and none of the shares of stock of the Surviving Corporation were voted against the Plan.

ARTICLE V

The Surviving Corporation shall continue its existence as the surviving corporation pursuant to the provisions of the Act; the name of the Surviving Corporation shall be changed to Family Dollar Stores of Mississippi, Inc.

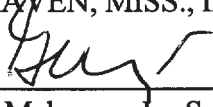
ARTICLE VI

These Articles of Merger shall be effective as of 12:01 a.m. on the 1st day of January, 1998.

Dated: December 5, 1997.


SURVIVING CORPORATION:

FAMILY DOLLAR STORES OF
BROOKHAVEN, MISS., INC.

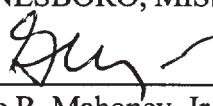
By: 
George R. Mahoney, Jr., Senior Vice President

EACH OF THE FOLLOWING IS A MERGING CORPORATION:

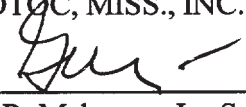
FAMILY DOLLAR STORES, INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

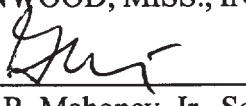
FAMILY DOLLAR STORES OF
WAYNESBORO, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

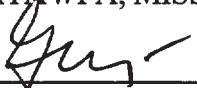
FAMILY DOLLAR STORES OF
PONTOTOC, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

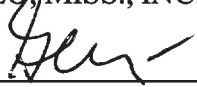
FAMILY DOLLAR STORES OF
GREENWOOD, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

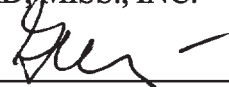
FAMILY DOLLAR STORES OF
ESCATAWPA, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

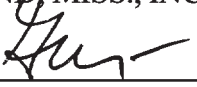
FAMILY DOLLAR STORES OF
TUPELO, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President


FAMILY DOLLAR STORES OF
OXFORD, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

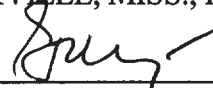
FAMILY DOLLAR STORES OF
LELAND, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

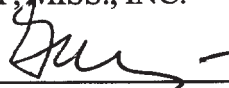
FAMILY DOLLAR STORES OF
LOUISVILLE, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

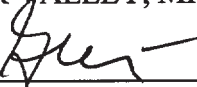
FAMILY DOLLAR STORES OF
STARKVILLE, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

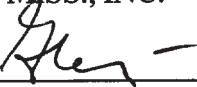
FAMILY DOLLAR STORES OF
AMORY, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

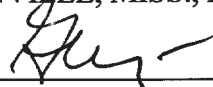
FAMILY DOLLAR STORES OF
WATER VALLEY, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

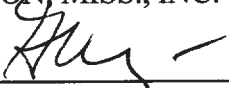
FAMILY DOLLAR STORES OF
DREW, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

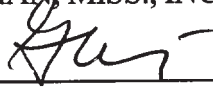
FAMILY DOLLAR STORES OF
GREENVILLE, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

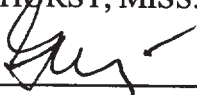
FAMILY DOLLAR STORES OF
JACKSON, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

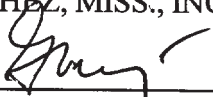
FAMILY DOLLAR STORES OF
QUITMAN, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

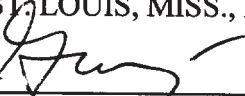
FAMILY DOLLAR STORES OF
HAZLEHURST, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President


FAMILY DOLLAR STORES OF
NATCHEZ, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

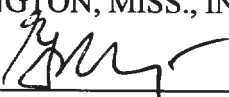
FAMILY DOLLAR STORES OF
BAY ST. LOUIS, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

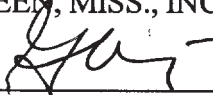
FAMILY DOLLAR STORES OF
CARTHAGE, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President


FAMILY DOLLAR STORES OF
LEXINGTON, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President


FAMILY DOLLAR STORES OF
ABERDEEN, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President


FAMILY DOLLAR STORES OF
FAYETTE, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

FAMILY DOLLAR STORES OF
CANTON, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

FAMILY DOLLAR STORES OF
HOLLY SPRINGS, MISS., INC.

By: 
George R. Mahoney, Jr., Senior Vice
President

FAMILY DOLLAR STORES OF
OCEAN SPRINGS, MISS., INC.

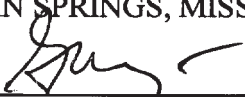
By: 
George R. Mahoney, Jr., Senior Vice
President

EXHIBIT A

**PLAN OF MERGER
OF THE MISSISSIPPI CORPORATIONS
SET FORTH ON SCHEDULE A ATTACHED HERETO
WITH AND INTO
FAMILY DOLLAR STORES OF BROOKHAVEN, MISS., INC.**

The Board of Directors and the sole shareholder of Family Dollar Stores of Brookhaven, Miss., Inc., a Mississippi corporation ("FDS"), and the respective Boards of Directors and shareholders of each of the Mississippi corporations set forth on Schedule A attached hereto (collectively referred to herein as the "Merging Corporations" and, together with FDS, sometimes collectively referred to herein as the "Constituent Corporations") have approved the merger of each of the Merging Corporations with and into FDS, with FDS continuing as the surviving corporation, upon the terms and subject to the conditions set forth herein (the "Merger").

ARTICLE I

THE MERGER

1.1 **Surviving Corporation.** In accordance with the provisions of this Plan of Merger (the "Plan") and the Mississippi Business Corporation Act (the "Act"), at the Effective Time (as defined in Section 1.6 below), each of the Merging Corporations shall be merged with and into FDS, and FDS shall be the surviving corporation (hereinafter sometimes called the "Surviving Corporation") and shall continue its corporate existence under the laws of the State of Mississippi. At the Effective Time, the separate existence of each of the Merging Corporations shall cease. The Surviving Corporation shall succeed, insofar as permitted by law, to all of the rights, assets, liabilities, and obligations of each of the Merging Corporations.

1.2 **Name of Surviving Corporation.** At the Effective Time of the Merger, the name of the Surviving Corporation shall be changed to Family Dollar Stores of Mississippi, Inc.

1.3 **Articles of Incorporation.** Except as amended by Section 1.2 above, the Articles of Incorporation of FDS, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation of the Surviving Corporation until thereafter amended as permitted by law.

1.4 **Bylaws.** The bylaws of FDS, as in effect immediately prior to the Effective Time, shall be the bylaws (the "Bylaws") of the Surviving Corporation until thereafter amended as permitted by law.

1.5 **Directors and Officers.** The directors and officers of FDS immediately prior to the Effective Time shall be the directors and officers, respectively, of the Surviving Corporation, each to hold office in accordance with the Articles of Incorporation and Bylaws of the Surviving Corporation.

1.6 Effective Time. Upon the terms and subject to the conditions hereof, the parties hereto will cause the Merger to be consummated by filing Articles of Merger with the Mississippi Secretary of State, in such form as required by, and executed in accordance with, the Act. The effective time and date of the merger shall be 12:01 o'clock a.m. on the 1st day of January, 1998 (the "Effective Time").

ARTICLE II

STOCK CONVERSION

2.1 Stock of Merging Corporations. Solely by virtue of the Merger, each share of capital stock of each of the Merging Corporations outstanding immediately prior to the Effective Time shall be cancelled, and all rights with respect thereto shall cease to exist, without any conversion thereof.

2.2 FDS Stock. At the Effective Time of the Merger, each outstanding share of capital stock of FDS shall not be converted, exchanged, or altered in any manner as a result of the Merger and will remain outstanding as a share of stock of the Surviving Corporation.

ARTICLE III

CORPORATE APPROVALS

This Plan has been adopted and approved, in accordance with the Act, by the respective Boards of Directors and shareholders of each of the Constituent Corporations, effective as of the 5th day of December, 1997.

ARTICLE IV

GENERAL

4.1 Termination and Abandonment. At any time prior to the filing of the Articles of Merger with the Mississippi Secretary of State by the Surviving Corporation, this Plan may be terminated and the Merger abandoned by the Board of Directors of any one of the Constituent Corporations, notwithstanding approval of this Plan by the shareholders of such Constituent Corporation.

4.2 Amendment. This Plan may be amended, modified, or supplemented at any time prior to the filing of the Articles of Merger with the Mississippi Secretary of State with the unanimous consent of the Board of Directors of each of the Constituent Corporations; provided, however, that this Plan may not be amended in any manner that, in the judgment of the Board of Directors of any one of the Constituent Corporations, would have a material adverse effect on the rights of its shareholders or in any manner not permitted under the Act.

SCHEDULE A
MERGING CORPORATIONS

Family Dollar Stores, Inc.

Family Dollar Stores of Pontotoc, Miss., Inc.

Family Dollar Stores of Waynesboro, Miss., Inc.

Family Dollar Stores of Escatawpa, Miss., Inc.

Family Dollar Stores of Amory, Miss., Inc.

Family Dollar Stores of Tupelo, Miss., Inc.

Family Dollar Stores of Water Valley, Miss., Inc.

Family Dollar Stores of Oxford, Miss., Inc.

Family Dollar Stores of Drew, Miss., Inc.

Family Dollar Stores of Leland, Miss., Inc.

Family Dollar Stores of Greenville, Miss., Inc.

Family Dollar Stores of Louisville, Miss., Inc.

Family Dollar Stores of Jackson, Miss., Inc.

Family Dollar Stores of Starkville, Miss., Inc.

Family Dollar Stores of Quitman, Miss., Inc.

Family Dollar Stores of Hazlehurst, Miss., Inc.

Family Dollar Stores of Aberdeen, Miss., Inc.

Family Dollar Stores of Natchez, Miss., Inc.

Family Dollar Stores of Fayette, Miss., Inc.

Family Dollar Stores of Bay St. Louis, Miss., Inc.

Family Dollar Stores of Canton, Miss., Inc.

Family Dollar Stores of Carthage, Miss., Inc.

Family Dollar Stores of Holly Springs, Miss., Inc.

Family Dollar Stores of Lexington, Miss., Inc.

Family Dollar Stores of Greenwood, Miss., Inc.

Family Dollar Stores of Ocean Springs, Miss., Inc.

LAW OFFICES OF

PARKER, POE, ADAMS & BERNSTEIN L.L.P.

2500 CHARLOTTE PLAZA

CHARLOTTE, NORTH CAROLINA 28244

TELEPHONE 704-372-9000 FACSIMILE 704-334-4706

JOY M. HORD
ASSOCIATE

December 12, 1997

DIRECT DIAL
704-335-9848
INTERNET ADDRESS
JMH@PPAB.COM

Via Federal Express

Secretary of State of Mississippi
Corporate Division
Suite 601
202 North Congress Street
Jackson, Mississippi 39201

Re: Articles of Merger to be effective January 1, 1998

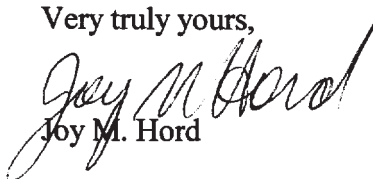
Dear Sir or Madam:

Please find enclosed:

- (1) an executed original of the Articles of Merger for certain domestic business corporations, with a Plan of Merger attached;
- (2) one conformed copy of the executed Articles of Merger, with the Plans of Merger attached;
- (3) a check to the Secretary of State in the amount of \$75.00; and
- (4) a self-addressed stamped envelope.

We respectfully request that you file the enclosed Articles of Merger and return a copy of the Articles of Merger stamped filed to me in the enclosed envelope. If you have any questions regarding the enclosed, please do not hesitate to contact me at (704) 335-9848.

Very truly yours,



Joy M. Hord

Enclosures